

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|-------------------------------------|---|-------------------------|
| ----- | x | |
| | : | |
| In re | : | Chapter 11 |
| | : | |
| DELPHI CORPORATION, <u>et al.</u> , | : | Case No. 05-44481 (RDD) |
| | : | |
| Debtors. | : | (Jointly Administered) |
| | : | |
| ----- | x | |

AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On February 22, 2008, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification (iii) upon the parties listed on Exhibit C hereto via facsimile and (iv) upon the parties listed on Exhibit D hereto via postage pre-paid U.S. mail:

Debtors' Omnibus Objection To Claims For Postpetition Interest ("Omnibus Postpetition Interest Objection") (Docket No. 12833) [a copy of which is attached hereto as Exhibit E]

Dated: February 26, 2008

/s/ Elizabeth Adam
Elizabeth Adam

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 26th day of February, 2008, by Elizabeth Adam, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

| COMPANY | CONTACT | ADDRESS1 | ADDRESS2 | CITY | STATE | ZIP | PHONE | FAX | EMAIL | PARTY / FUNCTION |
|--|--|--------------------------------|---------------------|--------------|-------|------------|------------------------------|------------------------------|--|---|
| Brown Rudnick Berlack Israels LLP | Robert J. Stark | Seven Times Square | | New York | NY | 10036 | 212-209-4800 | 212-2094801 | rstark@brownrudnick.com | Indenture Trustee |
| Cohen, Weiss & Simon | Bruce Simon | 330 W. 42nd Street | | New York | NY | 10036 | 212-356-0231 | 212-695-5436 | bsimon@cwsny.com | |
| Curtis, Mallet-Prevost, Colt & Mosle LLP | Steven J. Reisman | 101 Park Avenue | | New York | NY | 10178-0061 | 2126966000 | 2126971559 | sreisman@cm-p.com | Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd |
| Davis, Polk & Wardwell | Donald Bernstein Brian Resnick | 450 Lexington Avenue | | New York | NY | 10017 | 212-450-4092 212-450-4213 | 212-450-3092 212-450-3213 | donald.bernstein@dpw.com brian.resnick@dpw.com | Counsel to Debtor's Postpetition Administrative Agent |
| Delphi Corporation | Sean Corcoran, Karen Craft | 5725 Delphi Drive | | Troy | MI | 48098 | 248-813-2000 | 248-813-2491 | sean.p.corcoran@delphi.com karen.i.craft@delphi.com | Debtors |
| Flextronics International | Carrie L. Schiff | 305 Interlocken Parkway | | Broomfield | CO | 80021 | 303-927-4853 | 303-652-4716 | cschiff@flextronics.com | Counsel to Flextronics International |
| Flextronics International USA, Inc. | Paul W. Anderson | 2090 Fortune Drive | | San Jose | CA | 95131 | 408-428-1308 | | paul.anderson@flextronics.com | Counsel to Flextronics International USA, Inc. |
| Freescale Semiconductor, Inc. | Richard Lee Chambers, III | 6501 William Cannon Drive West | MD: OE16 | Austin | TX | 78735 | 512-895-6357 | 512-895-3090 | trey.chambers@freescale.com | Creditor Committee Member |
| Fried, Frank, Harris, Shriver & Jacobson | Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski | One New York Plaza | | New York | NY | 10004 | 212-859-8000 | 212-859-4000 | rodbuje@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com | Counsel to Equity Security Holders Committee |
| FTI Consulting, Inc. | Randall S. Eisenberg | 3 Times Square | 11th Floor | New York | NY | 10036 | 212-2471010 | 212-841-9350 | randall.eisenberg@fticonsulting.com | Financial Advisors to Debtors |
| General Electric Company | Valerie Venable | 9930 Kincey Avenue | | Huntersville | NC | 28078 | 704-992-5075 | 866-585-2386 | valerie.venable@ge.com | Creditor Committee Member |
| Groom Law Group | Lonie A. Hassel | 1701 Pennsylvania Avenue, NW | | Washington | DC | 20006 | 202-857-0620 | 202-659-4503 | lhassel@groom.com | Counsel to Employee Benefits |
| Hodgson Russ LLP | Stephen H. Gross | 1540 Broadway | 24th Fl | New York | NY | 10036 | 212-751-4300 | 212-751-0928 | sgross@hodgsonruss.com | Counsel to Hexcel Corporation |
| Honigman Miller Schwartz and Cohn LLP | Frank L. Gorman, Esq. | 2290 First National Building | 660 Woodward Avenue | Detroit | MI | 48226-3583 | 313-465-7000 | 313-465-8000 | fgorman@honigman.com | Counsel to General Motors Corporation |
| Honigman Miller Schwartz and Cohn LLP | Robert B. Weiss, Esq. | 2290 First National Building | 660 Woodward Avenue | Detroit | MI | 48226-3583 | 313-465-7000 | 313-465-8000 | rweiss@honigman.com | Counsel to General Motors Corporation |
| Internal Revenue Service | Attn: Insolvency Department | 477 Michigan Ave | Mail Stop 15 | Detroit | MI | 48226 | 313-628-3648 | 313-628-3602 | | Michigan IRS |
| Internal Revenue Service | Attn: Insolvency Department, Maria Valerio | 290 Broadway | 5th Floor | New York | NY | 10007 | 212-436-1038 | 212-436-1931 | mariaivalerio@irs.gov | IRS |
| IUE-CWA | Conference Board Chairman | 2360 W. Dorothy Lane | Suite 201 | Dayton | OH | 45439 | 937-294-7813 | 937-294-9164 | | Creditor Committee Member |
| Jefferies & Company, Inc. | William Q. Derrough | 520 Madison Avenue | 12th Floor | New York | NY | 10022 | 212-284-2521 | 212-284-2470 | bderrough@jefferies.com | UCC Professional |
| JPMorgan Chase Bank, N.A. | Richard Duker | 270 Park Avenue | | New York | NY | 10017 | 212-270-5484 | 212-270-4016 | richard.duker@jpmorgan.com | Prepetition Administrative Agent |
| JPMorgan Chase Bank, N.A. | Susan Atkins, Gianni Russello | 277 Park Ave 8th Fl | | New York | NY | 10172 | 212-270-0426 | 212-270-0430 | gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com | Postpetition Administrative Agent |
| Kramer Levin Naftalis & Frankel LLP | Gordon Z. Novod | 1177 Avenue of the Americas | | New York | NY | 10036 | 212-715-9100 | 212-715-8000 | gnovod@kramerlevin.com | Counsel Data Systems Corporation; EDS Information Services, LLC |

| COMPANY | CONTACT | ADDRESS1 | ADDRESS2 | CITY | STATE | ZIP | PHONE | FAX | EMAIL | PARTY / FUNCTION |
|--------------------------------------|--|-----------------------------|--------------|---------------|-------|------------|--------------|--------------|--|---|
| Kramer Levin Naftalis & Frankel LLP | Thomas Moers Mayer | 1177 Avenue of the Americas | | New York | NY | 10036 | 212-715-9100 | 212-715-8000 | tmayer@kramerlevin.com | Counsel Data Systems Corporation; EDS Information Services, LLC |
| Kurtzman Carson Consultants | Sheryl Betance | 2335 Alaska Ave | | El Segundo | CA | 90245 | 310-823-9000 | 310-823-9133 | sbetance@kcccllc.com | Noticing and Claims Agent |
| Latham & Watkins LLP | Robert J. Rosenberg | 885 Third Avenue | | New York | NY | 10022 | 212-906-1370 | 212-751-4864 | robert.rosenberg@lw.com | Counsel to Official Committee of Unsecured Creditors |
| Law Debenture Trust of New York | Daniel R. Fisher | 400 Madison Ave | Fourth Floor | New York | NY | 10017 | 212-750-6474 | 212-750-1361 | daniel.fisher@lawdeb.com | Indenture Trustee |
| Law Debenture Trust of New York | Patrick J. Healy | 400 Madison Ave | Fourth Floor | New York | NY | 10017 | 212-750-6474 | 212-750-1361 | patrick.healy@lawdeb.com | Indenture Trustee |
| McDermott Will & Emery LLP | David D. Cleary | 227 West Monroe Street | Suite 5400 | Chicago | IL | 60606 | 312-372-2000 | 312-984-7700 | dcleary@mwe.com | Counsel to Recticel North America, Inc. |
| McDermott Will & Emery LLP | Jason J. DeJonker | 227 West Monroe Street | Suite 5400 | Chicago | IL | 60606 | 312-372-2000 | 312-984-7700 | jdejonker@mwe.com | Counsel to Recticel North America, Inc. |
| McDermott Will & Emery LLP | Mohsin N. Khambati | 227 West Monroe Street | Suite 5400 | Chicago | IL | 60606 | 312-372-2000 | 312-984-7700 | mkhambati@mwe.com | Counsel to Recticel North America, Inc. |
| McDermott Will & Emery LLP | Peter A. Clark | 227 West Monroe Street | Suite 5400 | Chicago | IL | 60606 | 312-372-2000 | 312-984-7700 | pclark@mwe.com | Counsel to Recticel North America, Inc. |
| McTigue Law Firm | Cornish F. Hitchcock | 5301 Wisconsin Ave. N.W. | Suite 350 | Washington | DC | 20015 | 202-364-6900 | 202-364-9960 | conh@mctiquelaw.com | Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees |
| McTigue Law Firm | J. Brian McTigue | 5301 Wisconsin Ave. N.W. | Suite 350 | Washington | DC | 20015 | 202-364-6900 | 202-364-9960 | bmctigue@mctiquelaw.com | Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees |
| Mesirow Financial | Leon Szlezinger | 666 Third Ave | 21st Floor | New York | NY | 10017 | 212-808-8366 | 212-682-5015 | lszlezinger@mesirrowfinancial.com | UCC Professional |
| Milbank Tweed Hadley & McCloy LLP | Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq | 601 South Figueroa Street | 30th Floor | Los Angeles | CA | 90017 | 213-892-4000 | 213-629-5063 | gbray@milbank.com tkreller@milbank.com jtill@milbank.com | Counsel to Cerberus Capital Management LP and Dolce Investments LLC |
| Morrison Cohen LLP | Joseph T. Moldovan, Esq. | 909 Third Avenue | | New York | NY | 10022 | 2127358603 | 9175223103 | jmoldovan@morrisoncohen.com | Counsel to Blue Cross and Blue Shield of Michigan |
| Northeast Regional Office | Mark Schonfeld, Regional Director | 3 World Financial Center | Room 4300 | New York | NY | 10281 | 212-336-1100 | 212-336-1323 | newyork@sec.gov | Securities and Exchange Commission |
| Office of New York State | Attorney General Eliot Spitzer | 120 Broadway | | New York City | NY | 10271 | 212-416-8000 | 212-416-6075 | william.dornbos@oag.state.ny.us | New York Attorney General's Office |
| O'Melveny & Myers LLP | Robert Siegel | 400 South Hope Street | | Los Angeles | CA | 90071 | 213-430-6000 | 213-430-6407 | rsiegel@omm.com | Special Labor Counsel |
| O'Melveny & Myers LLP | Tom A. Jerman, Rachel Janger | 1625 Eye Street, NW | | Washington | DC | 20006 | 202-383-5300 | 202-383-5414 | tjerman@omm.com | Special Labor Counsel |
| Pension Benefit Guaranty Corporation | Jeffrey Cohen | 1200 K Street, N.W. | Suite 340 | Washington | DC | 20005 | 202-326-4020 | 202-326-4112 | garrick.sandra@pbqc.gov efile@pbqc.gov | Counsel to Pension Benefit Guaranty Corporation |
| Pension Benefit Guaranty Corporation | Ralph L. Landy | 1200 K Street, N.W. | Suite 340 | Washington | DC | 20005-4026 | 2023264020 | 2023264112 | landy.ralph@pbqc.gov | Chief Counsel to the Pension Benefit Guaranty Corporation |
| Phillips Nizer LLP | Sandra A. Riemer | 666 Fifth Avenue | | New York | NY | 10103 | 212-841-0589 | 212-262-5152 | sriemer@phillipsnizer.com | Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems |
| Rothchild Inc. | David L. Resnick | 1251 Avenue of the Americas | | New York | NY | 10020 | 212-403-3500 | 212-403-5454 | david.resnick@us.rothschild.com | Financial Advisor |
| Seyfarth Shaw LLP | Robert W. Dremluk | 620 Eighth Ave | | New York | NY | 10018-1405 | 212-218-5500 | 212-218-5526 | rdremluk@seyfarth.com dbartner@shearman.com | Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc. |
| Shearman & Sterling LLP | Douglas Bartner, Jill Frizzley | 599 Lexington Avenue | | New York | NY | 10022 | 212-8484000 | 212-848-7179 | jfrizzley@shearman.com | Local Counsel to the Debtors |
| Simpson Thatcher & Bartlett LLP | Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr. | 425 Lexington Avenue | | New York | NY | 10017 | 212-455-2000 | 212-455-2502 | kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com | Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A. |

| COMPANY | CONTACT | ADDRESS1 | ADDRESS2 | CITY | STATE | ZIP | PHONE | FAX | EMAIL | PARTY / FUNCTION |
|--|--|-----------------------------|--------------------------|------------|-------|------------|--------------|---|--|---|
| Skadden, Arps, Slate, Meagher & Flom LLP | John Wm. Butler, John K. Lyons, Ron E. Meisler | 333 W. Wacker Dr. | Suite 2100 | Chicago | IL | 60606 | 312-407-0700 | 312-407-0411 | jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com | Counsel to the Debtor |
| Skadden, Arps, Slate, Meagher & Flom LLP | Kayalyn A. Marafioti, Thomas J. Matz | 4 Times Square | P.O. Box 300 | New York | NY | 10036 | 212-735-3000 | 212-735-2000 | kmarafio@skadden.com tmatz@skadden.com | Counsel to the Debtor |
| Spencer Fane Britt & Browne LLP | Daniel D. Doyle | 1 North Brentwood Boulevard | Tenth Floor | St. Louis | MO | 63105 | 314-863-7733 | 314-862-4656 | ddoyle@spencerfane.com | Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees |
| Spencer Fane Britt & Browne LLP | Nicholas Franke | 1 North Brentwood Boulevard | Tenth Floor | St. Louis | MO | 63105 | 314-863-7733 | 314-862-4656 | nfranke@spencerfane.com | Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees |
| Stevens & Lee, P.C. | Chester B. Salomon, Constantine D. Pourakis | 485 Madison Avenue | 20th Floor | New York | NY | 10022 | 2123198500 | 2123198505 | cp@stevenslee.com cs@stevenslee.com | Counsel to Wamco, Inc. |
| Togut, Segal & Segal LLP | Albert Togut | One Penn Plaza | Suite 3335 | New York | NY | 10119 | 212-594-5000 | 212-967-4258 | altogut@teamtogut.com | Conflicts Counsel to the Debtors |
| Tyco Electronics Corporation | MaryAnn Brereton, Assistant General Counsel | 60 Columbia Road | | Morristown | NJ | 7960 | 973-656-8365 | 973-656-8805 | | Creditor Committee Member |
| United States Trustee | Alicia M. Leonhard | 33 Whitehall Street | 21st Floor | New York | NY | 10004-2112 | 212-510-0500 | 212-668-2255 does not take service via fax | | Counsel to United States Trustee |
| Warner Stevens, L.L.P. | Michael D. Warner | 1700 City Center Tower II | 301 Commerce Street | Fort Worth | TX | 76102 | 817-810-5250 | 817-810-5255 | mwarner@warnerstevens.com | Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors |
| Weil, Gotshal & Manges LLP | Harvey R. Miller | 767 Fifth Avenue | | New York | NY | 10153 | 212-310-8500 | 212-310-8077 | harvey.miller@weil.com | Counsel to General Motors Corporation |
| Weil, Gotshal & Manges LLP | Jeffrey L. Tanenbaum, Esq. | 767 Fifth Avenue | | New York | NY | 10153 | 212-310-8000 | 212-310-8007 | jeff.tanenbaum@weil.com | Counsel to General Motors Corporation |
| Weil, Gotshal & Manges LLP | Martin J. Bienenstock, Esq. | 767 Fifth Avenue | | New York | NY | 10153 | 212-310-8000 | 212-310-8007 | martin.bienenstock@weil.com | Counsel to General Motors Corporation |
| Weil, Gotshal & Manges LLP | Michael P. Kessler, Esq. | 767 Fifth Avenue | | New York | NY | 10153 | 212-310-8000 | 212-310-8007 | michael.kessler@weil.com | Counsel to General Motors Corporation |
| Wilmington Trust Company | Steven M. Cimalore | Rodney Square North | 1100 North Market Street | Wilmington | DE | 19890 | 302-636-6058 | 302-636-4143 | scimalore@wilmingtontrust.com | Creditor Committee Member/Indenture Trustee |

Pg 6 of 61
Delphi Corporation
Special Parties

| Claim # | Company | Contact | Address1 | Address2 | City | State | Zip |
|---------|---|---|--|-----------------------|---------------|-------|------------|
| 5572 | Beltline Electric Motor Repair | | 520 Trinity Ln | | Decatur | AL | 35601 |
| 6706 | Budelewski Frank X | | 221 Red Oak Dr | | Williamsville | NY | 14221-2333 |
| 6468 | Burger Barbara P | | 9844 Glenmore Ct | | Oak Creek | WI | 53154-5037 |
| 3917 | Danny Berens | | 1918 138th | | Dorr | MI | 49323-9494 |
| 1113 | Hain Capital Holdings LLC | Attn Ganna Liberchuk | 301 Rte 17 6th Fl | | Rutherford | NJ | 07070 |
| 1303 | Hain Capital Holdings LLC | Attn Ganna Liberchuk | 301 Rte 17 6th Fl | | Rutherford | NJ | 07070 |
| 2037 | Hain Capital Holdings LLC | Attn Ganna Liberchuk | 301 Rte 17 6th Fl | | Rutherford | NJ | 07070 |
| 7945 | Hain Capital Holdings LLC | Attn Ganna Liberchuk | 301 Rte 17 6th Fl | | Rutherford | NJ | 07070 |
| 10396 | Hain Capital Holdings LLC | Attn Ganna Liberchuk | 301 Rte 17 6th Fl | | Rutherford | NJ | 07070 |
| 14246 | Hain Capital Holdings LLC | Attn Ganna Liberchuk | 301 Rte 17 6th Fl | | Rutherford | NJ | 07070 |
| 1113 | Hain Capital Holdings LLC | Kasowitz Benson Torres & Friedman LLP | David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman | 1633 Broadway 22nd Fl | New York | NY | 10019 |
| 1303 | Hain Capital Holdings LLC | Kasowitz Benson Torres & Friedman LLP | David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman | 1633 Broadway 22nd Fl | New York | NY | 10019 |
| 2037 | Hain Capital Holdings LLC | Kasowitz Benson Torres & Friedman LLP | David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman | 1633 Broadway 22nd Fl | New York | NY | 10019 |
| 7945 | Hain Capital Holdings LLC | Kasowitz Benson Torres & Friedman LLP | David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman | 1633 Broadway 22nd Fl | New York | NY | 10019 |
| 10396 | Hain Capital Holdings LLC | Kasowitz Benson Torres & Friedman LLP | David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman | 1633 Broadway 22nd Fl | New York | NY | 10019 |
| 14246 | Hain Capital Holdings LLC | Kasowitz Benson Torres & Friedman LLP | David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman | 1633 Broadway 22nd Fl | New York | NY | 10019 |
| 16701 | Hain Capital Investors LLC | Attn Ganna Liberchuk | 301 Route 17 6th Fl | | Rutherford | NJ | 07070 |
| 16701 | Hain Capital Investors LLC | Kasowitz Benson Torres & Friedman LLP | David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman | 1633 Broadway 22nd Fl | New York | NY | 10019 |
| 8100 | Henix Mary S McMillon | Henix Mary S McMillon | 3424 Linger Ln | | Saginaw | MI | 48601-5621 |
| 2437 | KT Trust | KT Trust as Assignee of Roesel & Co Inc | One University Plz Ste 312 | | Hackensack | NJ | 07601 |
| 1731 | KT Trust as Assignee of Thompson Emergency Freight EFT Systems | KT Trust | One University Plz Ste 312 | | Hackensack | NJ | 07601 |
| 2039 | Liquidity Solutions Inc as Assignee of Duncan Equipment Co | Dbu Revenue Management | One University Plaza Ste 312 | | Hackensack | NJ | 07601 |
| 4954 | Liquidity Solutions Inc as Assignee of Goyette Mechanical Co Inc | Dbu Revenue Management | One University Plaza Ste 312 | | Hackensack | NJ | 07601 |

| Claim # | Company | Contact | Address1 | Address2 | City | State | Zip |
|---------|---|---|--------------------------------|---------------------|------------|-------|------------|
| 199 | Liquidity Solutions Inc as Assignee of Integris Metals Inc | Dbra Revenue Management | One University Plaza Ste 312 | | Hackensack | NJ | 07601 |
| 1162 | Liquidity Solutions Inc as assignee of Maul Electric Inc | Dbra Revenue Management | One University Plaza Ste 312 | | Hackensack | NJ | 07601 |
| 7466 | Liquidity Solutions Inc as Assignee of Northway Trucking Inc | Dbra Revenue Management | One University Plaza Ste 312 | | Hackensack | NJ | 07601 |
| 7287 | Liquidity Solutions Inc as Assignee of Nucut Grinding | Dbra Revenue Management | One University Plaza Ste 312 | | Hackensack | NJ | 07601 |
| 6115 | Liquidity Solutions Inc as Assignee of Sortman Crane & Hoist Inc | Dbra Revenue Management | One University Plaza Ste 312 | | Hackensack | NJ | 07601 |
| 2549 | Revenue Management as Assignee of Cornerstone Design LTD | Revenue Management as Assignee of Cornerstone Design LTD | One University Plz Ste 312 | | Hackensack | NJ | 07601 |
| 6076 | Revenue Management as Assignee of Schwind Robert M dba CNC Technical Services | Revenue Management as Assignee of Schwind Robert M dba CNC Technical Services | One University Plaza Ste 312 | | Hackensack | NJ | 07601 |
| 6075 | Revenue Management as Assignee of Shaltz Fluid Power Inc | Revenue Management as Assignee of Shaltz Fluid Power Inc | One University Plaza Ste 312 | | Hackensack | NJ | 07601 |
| 8861 | Riverside Claim LLC as assignee for Prospect Mold Inc | Riverside Claims LLC | PO Box 626 Planetarium Sta | | New York | NY | 10024 |
| 545 | Riverside Claims LLC | Riverside Claims LLC as assignee for Colorado Fluid Power | PO Box 626 | Planetarium Station | New York | NY | 10024-0540 |
| 790 | Riverside Claims LLC | Riverside Claims LLC as assignee for Land Instrument | PO Box 626 | Planetarium Station | New York | NY | 10024-0540 |
| 8853 | Riverside Claims LLC as assignee for Alcor Supply Fixture Co | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8854 | Riverside Claims LLC as Assignee for Applied Scintillation Technologies | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8864 | Riverside Claims LLC as Assignee for Arnold Engineering Pastiform | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8870 | Riverside Claims LLC as Assignee for Brillcast Inc | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8855 | Riverside Claims LLC as assignee for Dickinson Wright PLLC | Riverside Claims LLC | PO Box 626 Planetarium Sta | | New York | NY | 10024 |
| 8869 | Riverside Claims LLC as Assignee for DSM Engineering Plastics Inc | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8868 | Riverside Claims LLC as Assignee for Dynalab Corporation | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8856 | Riverside Claims LLC as assignee for Faulkner Ind Maintenance | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |

| Claim # | Company | Contact | Address1 | Address2 | City | State | Zip |
|---------|--|-------------------------|--------------------------------|----------|--------------|-------|-------|
| 8857 | Riverside Claims LLC as assignee for Force Control Industries Inc | Riverside Claims LLC | PO Box 626 Planetarium Sta | | New York | NY | 10024 |
| 8867 | Riverside Claims LLC as Assignee for Fort Wayne Anodizing | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 4045 | Riverside Claims LLC as Assignee for Jan Pak Huntsville | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8863 | Riverside Claims LLC as Assignee for Lauren Manufacturing | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 2243 | Riverside Claims LLC as assignee for Lowry Holding Company Inc dba Lowry Computer Products | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8866 | Riverside Claims LLC as assignee for Metprotech | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8862 | Riverside Claims LLC as Assignee for MPS Group | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8875 | Riverside Claims LLC as assignee for Product Action International LLC | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8872 | Riverside Claims LLC as Assignee for RDP Corporation | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8860 | Riverside Claims LLC as Assignee for SA Technologies Inc | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8873 | Riverside Claims LLC as Assignee for Scott Electronics Inc | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8865 | Riverside Claims LLC as Assignee for Standard Scale & Supply Co | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8871 | Riverside Claims LLC as Assignee for Thermal Innovations Corporation | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8859 | Riverside Claims LLC as assignee for Trienda A Wilbert Company | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8858 | Riverside Claims LLC as Assignee for Vanex Fire Systems | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 8874 | Riverside Claims LLC as Assignee for Whyco Finishing Technologies LLC | Riverside Claims LLC | PO Box 626 Planetarium Station | | New York | NY | 10024 |
| 897 | SeaGate Office Products | SeaGate Office Products | 1044 Hamilton Dr | | Holland | OH | 43528 |
| 8894 | W W G Inc | | 5602 Elmwood Ave Ste 222 | | Indianapolis | IN | 46203 |

EXHIBIT B

| COMPANY | CONTACT | ADDRESS1 | ADDRESS2 | CITY | STATE | ZIP | PHONE | FAX | EMAIL | PARTY / FUNCTION |
|--|--|--------------------------------|---------------------|--------------|-------|------------|------------------------------|------------------------------|--|---|
| Brown Rudnick Berlack Israels LLP | Robert J. Stark | Seven Times Square | | New York | NY | 10036 | 212-209-4800 | 212-2094801 | rstark@brownrudnick.com | Indenture Trustee |
| Cohen, Weiss & Simon | Bruce Simon | 330 W. 42nd Street | | New York | NY | 10036 | 212-356-0231 | 212-695-5436 | bsimon@cwsny.com | |
| Curtis, Mallet-Prevost, Colt & Mosle LLP | Steven J. Reisman | 101 Park Avenue | | New York | NY | 10178-0061 | 2126966000 | 2126971559 | sreisman@cm-p.com | Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd |
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EXHIBIT C

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EXHIBIT D

| COMPANY | CONTACT | ADDRESS1 | ADDRESS2 | CITY | STATE | ZIP | PHONE | PARTY / FUNCTION |
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EXHIBIT E

Hearing Date And Time: March 19, 2008 At 10:00 a.m.
Response Deadline: March 12, 2008 At 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|-------------------------------------|---|-------------------------|
| ----- | X | |
| | : | |
| In re | : | Chapter 11 |
| | : | |
| DELPHI CORPORATION, <u>et al.</u> , | : | Case No. 05-44481 (RDD) |
| | : | |
| | : | (Jointly Administered) |
| Debtors. | : | |
| ----- | X | |

DEBTORS' OMNIBUS OBJECTION TO CLAIMS FOR POSTPETITION INTEREST

("OMNIBUS POSTPETITION INTEREST OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby file this objection to claims for postpetition interest submitted by certain claimants (the "Objection").

Background

1. On December 10, 2007, the Court entered its Order Approving (I) Disclosure Statement, (II) Record Date, Voting Deadline, And Procedures For Temporary Allowance Of Certain Claims, (III) Hearing Date To Consider Confirmation Of Plan, (IV) Procedures For Filing Objections To Plan, (V) Solicitation Procedures For Voting On Plan, (VI) Cure Claim Procedures, (VII) Procedures For Resolving Disputes Relating To Postpetition Interest, And (VIII) Reclamation Claim Procedures (Docket No. 11389) (the "Solicitation Procedures Order") and the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors, And Debtors-In-Possession (Docket No. 11386) (the "Plan").

2. On January 25, 2008, the Court entered its Findings Of Fact, Conclusions Of Law, And Order Under 11 U.S.C. §§ 1129(a) And (b) And Fed. R. Bankr. P. 3020 Confirming First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (Docket No. 12359) (the "Confirmation Order"). The Confirmation Order became a final order on February 4, 2008.

Postpetition Interest Rate Dispute Procedures

3. The Plan provides for the payment of postpetition interest on general unsecured claims, other than TOPrs claims, from the petition date through December 31, 2007, at the Michigan statutory rate of 4.845% (the "Michigan Statutory Rate") or at the applicable

contractual non-default rate. (Plan §§ 1.134, 1.136.) Pursuant to the Solicitation Procedures Order, the Debtors distributed a notice regarding postpetition interest rate disputes to thousands of affected claimants as part of their solicitation package (the "Notice," a copy of which is attached as Exhibit 1 hereto). The Notice informed affected claimants that they would receive postpetition interest at the Michigan Statutory Rate unless they followed the instructions in the Notice for asserting the application of some other contractual rate. Specifically, the Notice instructed affected claimants to follow three steps:

- First, to check the appropriate box on the Notice indicating whether the claimant agreed or disagreed with the application of postpetition interest at the Michigan Statutory Rate;
- Second, if the claimant indicated disagreement with the application of the Michigan Statutory Rate, to complete the form attached to the Notice by providing the name of the claimant, a description of the applicable contract or contracts, the asserted interest rate, and supporting documentation;
- Third, to sign and return the Notice to Kurtzman Carson Consultants, LLC before January 11, 2008.

(See Notice at 2.) The Notice also informed claimants that failure to follow the steps set forth in the Notice would result in the Debtors' payment of postpetition interest at the Michigan Statutory Rate. See id. at 1–2. The Debtors are entitled to dispute the postpetition interest rates asserted in notices received from the claimants by filing this Objection. (Solicitation Procedures Order ¶ 46.)

4. The Debtors received 1,219 responses to the Notice before the January 11, 2008 deadline. Of these, only 55 challenged the Michigan Statutory Rate. The various disagreements with the use of the Michigan Statutory Rate fall into three categories: (1) 26 responses assert that postpetition interest should be determined by the language in the claimants' standard forms and invoices; (2) six responses express disagreement with the application of the Michigan Statutory Rate, but do not include the information requested in the Notice to support the asserted postpetition interest rate; and (3) 23 responses assert that, regardless of the contract

rate of interest, by default postpetition interest should not be applied at the Michigan Statutory Rate but at a different state's rate or a different rate under Michigan statute.

Objection

5. By this Objection, Debtors seek entry of an order disallowing certain postpetition interest claims that were returned to the Debtors.

Argument

A. Claimants Who Disagreed With The Michigan Statutory Rate Are Not Entitled To The Rate Asserted In Their Returned Notices.

6. The 26 claimants identified in Exhibit 2 hereto dispute the application of postpetition interest at the Michigan Statutory Rate, and assert that the applicable postpetition interest rates are set forth in the claimants' standard forms and invoices. The contractual rates asserted by the claimants, however, are not controlling because the asserted rates are precluded by the Debtors' blanket purchase order (the "Purchase Order"). All offers made by the Debtors to purchase goods are subject to Delphi's general terms and conditions, as specifically set forth in the Purchase Order.¹ The Purchase Order includes an integration clause that expressly prohibits modifications to the agreement without a contractual amendment issued by the Debtors.

7. In support of their claims to postpetition interest at a contractual rate, the claimants referenced interest rates found in such claimants' form terms and conditions or invoices. This Court, however, has previously noted the preclusive effect of the Purchase Order on terms appearing in the standard forms of the Debtors' suppliers:

¹ In commercial transactions for the sale of goods, a buyer may include language in an offer, such as a purchase order, that expressly limits acceptance to the terms and conditions of the offer. If the seller accepts the offer but, nevertheless, incorporates new terms, the buyer will not be bound by such additional terms. UCC § 2-207(2); Stemcor USA, Inc. v. Trident Steel Corp., 471 F. Supp. 2d 362, 369 (S.D.N.Y. 2006). Despite conflicting writings, parties may still recognize the existence of a contract, but are bound only by the terms with which they both agree. UCC § 2-207(3); Stemcor USA, 471 F. Supp. 2d at 369.

[The Purchase Order] has a clear provision providing that it sets forth the complete and final agreement between buyer and seller and that no other agreement in any way modifying any of set terms and conditions will be binding upon that buyer . . . unless made in writing and signed by buyer's authorized representative. The agreement also incorporates specifically by reference [Delphi's] terms and conditions of January 2001 which, as the agreement states, the supplier has received a copy of. Those terms and conditions are also in evidence and they provide for, among other things, again, an integration provision requiring that any changes to them be expressly agreed to in writing by DAS [LLC].²

(Mar. 1, 2007 Hearing Tr. at 22.) Moreover, applying Michigan law, this Court also found that the parol-evidence rule "excludes the admission of parol evidence where the party's intent that a written instrument be the complete expression of their agreement is clear on the face of the agreement." Id. at 25. Based in part on the language in the Purchase Order, the Court held that the claimant could not rely on parol evidence to challenge the express terms of the purchase order. Id.

8. Accordingly, the Debtors are not bound by the interest rates found in the claimants' standard forms and invoices unless the Debtors have provided the claimants with signed, written assent. The claimants disputing the application of postpetition interest at the Michigan Statutory Rate have not provided such documentation and, therefore, no claimant is entitled to receive postpetition interest at any rate other than the Michigan Statutory Rate.

B. Claimants Who Failed To Follow The Instructions In The Notice Are Subject To The Michigan Statutory Rate.

9. Pursuant to the Solicitation Procedures Order, claimants were required to follow the instructions provided in the Notice if they wished to dispute the rate of postpetition interest set forth in the Notice. (Solicitation Procedures Order ¶ 46.) The Notice set forth three

² The terms and conditions at issue in the March 1, 2007 hearing related to Delphi's 2001 blanket purchase order. The most recent version of Delphi's terms and conditions is dated March 2004, but the relevant provisions are substantially the same.

steps for claimants to follow if they wished to assert a postpetition interest rate other than the Michigan Statutory Rate. In particular, the Notice explicitly required that any claimants disagreeing with the application of the Michigan Statutory Rate "must supply the information requested," including the name of the claimant, a description of the applicable contract or contracts, the asserted interest rate, and supporting documentation. (See Notice at 4.) Moreover, the Notice made clear that failure to follow the instructions could result in payment of postpetition interest at the Michigan Statutory Rate. Id.

10. The six claimants identified in Exhibit 3 hereto returned notices expressing disagreement with the application of the Michigan Statutory Rate but failing to comply with the other aspects of the Notice. Not only do several of these responses suffer from the same substantive deficiency identified above with respect to claimants that are subject to the terms of the Purchase Order, but the responses returned by these six claimants are also procedurally defective as a result of the claimants' failure to follow the instructions set forth in the Notice. Specifically, each of the claimants listed on Exhibit 3 failed to provide the information and supporting documentation required by the Notice to substantiate an asserted rate.

11. By not following the instructions in the Notice for disputing the application of the Michigan Statutory Rate, these claimants failed to comply with the procedures in the Solicitation Procedures Order for contesting the applicable postpetition interest rate. Accordingly, claimants who did not follow the proper procedures for asserting a postpetition interest rate other than the rate set forth in the Notice are entitled to receive postpetition interest only at the default Michigan Statutory Rate.

C. Claimants Are Estopped From Asserting That The Michigan Statutory Rate Does Not Apply.

12. The 23 claimants identified in Exhibit 4 hereto returned notices disputing the application of postpetition interest at the Michigan Statutory Rate set forth in the Plan and arguing either that a different rate should apply under Michigan law or that the interest rate of a state other than Michigan should apply. This form of challenge to the Plan's stated postpetition interest rate was not an option under the Solicitation Procedures Order, however, as the Notice made clear. These claimants had prior notice of the Plan and an opportunity to object to its provisions – including the provision regarding postpetition interest at the Michigan Statutory Rate – but failed to do so. They cannot use the Notice mechanism, which was designed for a different purpose, to overcome their failure to object timely to the postpetition application of the Michigan Statutory Rate. The claimants are now estopped from asserting that the Michigan Statutory Rate is an improper measure to calculate postpetition interest.

13. The confirmation of a plan of reorganization is the equivalent of a final judgment in ordinary civil litigation and subject to res judicata. See, e.g., 11 U.S.C. § 1141(a); Silverman v. Tracar, S.A. (In re American Preferred Prescription, Inc.), 255 F.3d 87, 92 (2d Cir. 2001); Sure-Snap Corp. v. State St. Bank & Trust Co., 948 F.2d 869, 872–77 (2d Cir. 1991). The doctrine of res judicata bars parties from pursuing claims where they were either parties to an action, or in privity with parties to an action, in which a court of competent jurisdiction has entered a final judgment and where the parties could have pursued their claims in the earlier proceeding. Cieszkowska v. Gray Line N.Y., 295 F.3d 204, 206 (2d Cir. 2002); Maharaj v. Bankamerica Corp., 128 F.3d 94, 97 (2d Cir. 1997). Moreover, the doctrine bars not only claims that were brought in the prior proceeding, but "'any other admissible matter' which could have

been brought." Sure-Snap, 948 F.2d at 873–74 (quoting Comm'r of Internal Revenue v. Sunnen, 333 U.S. 591, 597 (1948)).

14. The Plan expressly provides for the payment of postpetition interest at either the Michigan Statutory Rate or at an applicable contractual rate. The appropriate procedure for objecting to the non-contractual rate of postpetition interest provided by the Plan was to file an objection to the Plan, not to assert through the Notice procedures that a different non-contractual rate should apply. The Court now has confirmed the Plan by entry of the Confirmation Order and the Confirmation Order is final. Accordingly, the Confirmation Order finally determined the applicable rate of postpetition interest.

Notice Of Objection

15. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Tenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered February 4, 2008 (Docket No. 12487). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

WHEREFORE the Debtors respectfully request that the Court (a) enter an order denying the requested claims for postpetition interest and (b) grant them such other and further relief as is just.

Dated: New York, New York
February 22, 2008

SKADDEN, ARPS, SLATE, MEAGHER & FLOM
LLP

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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Exhibit 1

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
----- x

POSTPETITION INTEREST RATE DETERMINATION NOTICE

PLEASE TAKE NOTICE that on December __, 2007 the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") entered an order (the "Solicitation Procedures Order") (Docket No. ____) (i) approving the disclosure statement (the "Disclosure Statement") with respect to the First Amended Joint Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors-In-Possession (the "Plan"), filed by Delphi Corporation and its affiliated debtors and debtors-in-possession (the "Debtors") and (ii) authorizing the Debtors to solicit votes on the Plan.

Under the Solicitation Procedures Order, the Debtors hereby provide notice of their intent to pay postpetition interest on your claim from October 8 or 14, 2005, as applicable (the "Petition Date"), through the earlier of the date on which the Plan is confirmed or January 31, 2008 at the Michigan Statutory Rate in effect as of the Petition Date (4.845%) (the "Interest Rate") as provided in the Plan.

If you disagree with the application of the Interest Rate, you must return this form in the envelope provided to Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, California 90245, Att'n: Delphi Interest Rate, so as to be received by January 11, 2008 at 7:00 p.m. (prevailing Eastern time). If you fail to return this form timely, you will receive postpetition interest on account of your claim at the interest rate set forth above. If you disagree with the application of the Interest Rate and you return an executed copy of this form, then your claim will be deemed disputed and you will not be eligible to receive a distribution until your claim is allowed.

Please follow the three steps below and sign this notice to ensure that you receive the postpetition interest rate to which you are entitled.

Step 1

Please check one of the boxes below:

☐ Yes, I agree with the application of the Interest Rate (**skip Step 2 and complete Step 3 below**)

☐ No, I disagree with the application of the Interest Rate (**complete Step 2 and Step 3 below**)

Company Name: _____

By: _____

Name: _____ Title: _____

Step 2

If you checked the box indicating that you disagree with the Interest Rate, you must supply the information requested in the form attached hereto and complete step 3 below. If you fail to timely complete step 3 below, you will receive postpetition interest on account of your claim at the Interest Rate.

If the Debtors disagree with the interest rate you assert, your claim will automatically be deemed disputed and the Debtors will file an objection to your asserted interest claim no later than 30 days after the confirmation date of the Plan. Following such an objection, the Bankruptcy Court will conduct a hearing before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, at such date and time as the Court may schedule. A distribution on account of your claim, to the extent allowed with accrued interest through the earlier of January 31, 2008 or the date of confirmation of the Plan, at the rate decided by the Bankruptcy Court, will only occur following the entry of a final order of the Bankruptcy Court resolving the dispute.

Step 3

Sign and return this form in the envelope provided to Kurtzman Carson Consultants, LLC, 2335 Alaska Avenue, El Segundo, California 90245, Att'n: Delphi, so as to be received by **January 11, 2008 at 7:00 p.m.** (prevailing Eastern time). If you fail to timely return this form, you will receive postpetition interest on account of your claim at the Interest Rate set forth above.

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

Dated: New York, New York
December __, 2007

SKADDEN, ARPS, SLATE, MEAGHER
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Debtors and Debtors-in-Possession

Postpetition Interest Rate Information

Name Of Claimant

Description Of Contract(s)

Interest Rate Asserted

Basis For Asserted Interest Rate (attach supporting documentation and ensure that you have affixed adequate postage to assure that this completed Postpetition Interest Rate Determination Notice is delivered to Kurtzman Carlson Consultants, LLC so that it is **received** on or before **January 11, 2008** at **7:00 p.m.** (prevailing Eastern time)).

Exhibit 2

Exhibit 2

| Proof Of Claim Number | Claimant |
|------------------------------|--|
| 199 | Liquidity Solutions Inc as assignee of Integriss Metals Inc |
| 897 | Seagate Office Products, Inc |
| 1113 | Hain Capital Holdings, LLC as assignee of Schleuniger Corporation |
| 1162 | Liquidity Solutions Inc as assignee of Maul Electric Inc |
| 1303 | Hain Capital Holdings, LLC as assignee of Interstate Connection Components, Inc. |
| 1731 | KT Trust as Assignee at Thompson Emergency Freight EFT Systems |
| 2037 | Hain Capital Holdings, LLC as assignee of Zygo Corporation |
| 2039 | Liquidity Solutions Inc as assignee of Duncan Equipment Co |
| 2437 | KT Trust as assignee of Roessel & Co Inc |
| 2549 | Revenue Management as assignee of Cornerstone Design Ltd |
| 4954 | Liquidity Solutions Inc as assignee of Goyette Mechanical Co Inc |
| 6075 | Revenue Management as Assignee of Shaltz Fluid Power Inc |
| 6076 | Revenue Management as Assignee of Schwind Robert M DBA CNC |
| 6115 | Liquidity Solutions Inc as assignee of Sortman Crane & Hoist Inc |
| 7287 | Liquidity Solutions Inc as assignee of Nu Cut Grinding |
| 7466 | Liquidity Solutions Inc as assignee of Northway Trucking Inc |
| 7945 | Hain Capital Holdings, LLC as assignee of Oak Creek Water and Sewer Utility |
| 8857 | Riverside Claims LLC as assignee for Force Control Industries Inc |
| 8867 | Riverside Claims LLC as assignee for Fort Wayne Anodizing |
| 8872 | Riverside Claims LLC as Assignee for RDP Corporation |
| 8875 | Riverside Claims LLC as assignee for Product Action International LLC* |
| 10396 | Hain Capital Holdings, LLC as assignee of Gleason |
| 14246 | Hain Capital Holdings, LLC as assignee of Cinch Connectors, Inc. |
| 16701 | Hain Capital Investors LLC as assignee of Ken-Mac Materials (division of Thyssenkrupp Materials, N.A.) |
| | Hain Capital Holdings, LLC as assignee of Grede Foundries, Inc. |

* Riverside Claims LLC as assignee for Product Action International LLC submitted two separate responses. Both asserted the same claim.

Exhibit 3

Exhibit 3

| Proof Of Claim Number | Claimant |
|----------------------------------|--------------------------------|
| 3917 | Danny Berens |
| 5572 | Beltline Electric Motor Repair |
| 6468 | Barbara P. Burger |
| 6706 | Frank X Budelewski |
| 8100 | Henix Mary S McMillon |
| 8894 | VWG Inc. |

Exhibit 4

Exhibit 4

| Proof Of Claim Number | Claimant |
|------------------------------|---|
| 545 | Riverside Claims LLC as assignee for Colorado Fluid Power |
| 790 | Riverside Claims LLC as assignee for Land Instrument |
| 2243 | Riverside Claims LLC as assignee for Lowry Holding Co Inc |
| 4045 | Riverside Claims LLC as assignee for Jan Pak Hunstville |
| 8853 | Riverside Claims LLC as assignee for Alcor Supply Fixture Company |
| 8854 | Riverside Claims LLC as assignee for Applied Scintillation Technologies |
| 8855 | Riverside Claims LLC as assignee for Dickinson Wright PLLC |
| 8856 | Riverside Claims LLC as assignee for Faulkner Ind Maintenance |
| 8858 | Riverside Claims LLC as assignee for Vanex Fire Systems |
| 8859 | Riverside Claims LLC as assignee for Trienda A Wilbert Company |
| 8860 | Riverside Claims LLC as assignee for SA Technologies Inc |
| 8861 | Riverside Claims LLC as assignee for Prospect Mold Inc |
| 8862 | Riverside Claims LLC as assignee for MPS Group |
| 8863 | Riverside Claims LLC as assignee for Lauren Manufacturing |
| 8864 | Riverside Claims LLC as assignee for Arnold Engineering Pastiform |
| 8865 | Riverside Claims LLC as assignee for Standard Scale & Supply Co |
| 8866 | Riverside Claims LLC as assignee for Metprotech |
| 8868 | Riverside Claims LLC as assignee for Dynalab Corporation |
| 8869 | Riverside Claims LLC as assignee for DSM Engineering Plastics Inc |
| 8870 | Riverside Claims LLC as assignee for Brillcast Inc |
| 8871 | Riverside Claims LLC as assignee for Thermal Innovations Corporation |
| 8873 | Riverside Claims LLC as assignee for Scott Electronics Inc |
| 8874 | Riverside Claims LLC as assignee for Whyco Finishing |